

*Preliminary Amendment***SPECIFICATION AMENDMENT**

*KM
9/14/07*

Please amend the paragraph beginning on page 2, line ¹⁰~~8~~ as follows:

In some situations it is necessary to vary the length of frames with respect to each other. One example is when dividing 48 kHz audio into the NTSC television frame rate of 29.97 frames per second, which requires a non-integral frame length of 1601.6 ~~samples~~samples per frame. This situation can be accommodated either by arranging the audio into super-frames (that have an integral number of samples), or by allowing the audio frame size to vary slightly, frame to frame. Audio frames in the present invention may be either of fixed or variable length.